

State of California
BOARD OF EQUALIZATION

ALCOHOLIC BEVERAGE TAX REGULATIONS

Regulation 2504. DISTILLED SPIRITS PRODUCED, PACKAGED, OR BOTTLED.

Reference: Sections 32001 — 32556, Revenue and Taxation Code.

Every distilled spirits manufacturer, manufacturer's agent, brandy manufacturer, and rectifier shall keep and preserve a record of all distilled spirits produced, manufactured, cut, blended, rectified, bottled, packaged, or otherwise acquired in this State. A daily record of such acquisitions shall be made in book forms prescribed by the board. All distilled spirits received from licensee's own bottling or packaging department shall be recorded in SBE Form 240A. Receipts from the bottling or packaging department shall include all distilled spirits bottled or packaged, whether or not the distilled spirits are owned by the licensee.

History: Effective April 17, 1955.

Amended May 4, 1978, effective June 21, 1978. Added "packaged" in first, "or packaging" in third and fourth, and "or packaged" in last sentence, respectively.